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1 An Analysis of the Internal Control Department Role in Achieving Good University Governance with Leader Commitment as a Mediating Variable in State Islamic Universities in Indonesia

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Abstract

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Objectives – The objectives of this research are a) to determine the association between variables: the role of the internal control department, the leadership commitment, and achievement of Good University Governance, b) to find out whether leader commitment could mediate association between the role of internal control department and achievement of GUG. The scope of the research is concentrated on state Islamic universities in Indonesia.

Methodology – This study used a mixed-methods approach to evaluate the model of the research. Firstly, the researcher used questionnaires to collect data and then analyzed it quantitatively using SmartPLS and Sobel Test. Secondly, an 1 depth interview was held to get a deeper understanding of the research findings. The samples of this study are all members of the internal control department in state Islamic universities in Indonesia.

Findings – The study confirmed the significant association between all variables although some indicators did not support its variable (partially support). The result of Sobel test shows that leader commitment significantly mediates the association between the role of the internal control department and the achievement of good university governance.

Contribution – Prior researchers only confirmed the association between the role of the internal control department and the achievement of good university governance. So far, there has not been any study which analyses the role of leader commitment as a mediating variable between the role of the internal control department and the achievement of good university governance. However, leader commitment has an important part in achieving good university governance and applying it as a mediating variable could increase the role of the internal control department.

Keywords: Internal Control Department Role; Good University Governance; Leader Commitment; State Islamic Universities

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INTRODUCTION

The development of science and technology gives influence to religious-based universities. The impact of this can be seen from the

increasingly high demands of the community for the implementation of professional and high-quality education so that it can provide opportunities for graduates of religious tertiary

institutions to be able to enter a wider, varied and prestigious area and environment.

The emergence of these challenges initiated the change in status of several religious tertiary institutions in Indonesia, especially the change in status from Institute (IAIN) to University (UIN). The problem that arose before IAIN turned into UIN was the perception developing in the community that IAIN was a missionary institution instead of an academic one, and was considered not to carry out professional education (Arifa, 2017). With the shift in status, it is hoped that IAIN will be able to have good quality in the fields of religion and general science, so that it can change the perception that develops in society regarding the state religious higher education institutions (PTKIN). Table 1 shows the list of UIN in Indonesia and the year of status change to UIN.

Table 1. The List of State Islamic Universities in Indonesia

N o	University Name	Location	Years of Chang e
1	SyarifHidayatullah	Tangerang Selatan	2002
2	SunanKalijaga	Yogyakarta	2004
3	Maulana Malik Ibrahim	Malang	2004
4	SunanGunungDjati	Bandung	2005
5	Alauddin	Makassar	2005
6	Sultan SyarifKasim	Riau	2005
7	Ar-Raniry	Banda Aceh	2013
8	SunanAmpel	Surabaya	2013
9	Raden Fatah	Palembang	2014
10	Sumatera Utara	Medan	2014
11	Walisongo	Semarang	2014
12	Antasari	Banjarmasi	2017
13	RadenIntan	Bandar Lampung	2017
14	Sultan MaulanaHasanuddi n	Serang	2017
15	Sultan ThahaSaifuddin	Muaro Jambi	2017

16	Mataram	Mataram	2017
17	Imam Bonjol	Padang	2017

PTKIN's status change from IAIN to UIN began with the status as the Financial Manager of the Public Service Agency (PK-BLU). Public Service Agency is an agency within the government which was established to provide services to the public in the form of the supply of goods and/or services sold without prioritizing profit seeking, and is based on based on the principles of efficiency and productivity in carrying out its activities (Law No.1 of 2004). BLU is expected to be able to renew public sector financial management and support the improvement of services to the community based on the principles of efficiency and productivity

One of the effects of this change in status is that universities are demanded to carry out good governance. The governance pattern is an internal university regulation which sets, among others, (1) organization and governance including organizational structure, work procedures, logical grouping of functions, availability and development of human resources and cost efficiency, (2) accountability including mechanism/procedure policies, media accountability, and periodization of program, activity and financial accountability in order to achieve the stated goals, and (3) transparency, by applying the principle of openness built on the basis of ease of obtaining information for those who need it (PMK No. 119 / PMK.05 / 2007).

Achievement of good governance in universities is strongly influenced by the internal control department (Puspitarini, 2012). The increasing role of the auditor will influence the improvement of good governance in an educational institution (Sukirman and Pramono 2012). The internal control department (SPI) in tertiary institutions is the supervisory element that carries out non-academic supervisory function. Internal supervision carried out by SPI covers the entire process of internal inspection, review, evaluation, monitoring and other oversight activities of the implementation of the tasks and functions of the organization in order to provide adequate confidence that the activities have been carried out in accordance with established

benchmarks effectively and efficiently in the interest of the leaders in realizing good governance of state religious higher education institutions (PMA No. 25 of 2017).

However, SPI certainly cannot work alone in carrying out its duties in realizing good governance. SPI needs to get support from various parties. The SPI's work will later be used by leaders to make decisions or policies in realizing good governance. So, whether or not SPI reaches topmost performance in realizing good governance relies on the support and commitment from the leaders of higher education

This study develops the research of Bety, et al (2017) which examined the direct influence of the effectiveness of the internal control department and organizational commitment to achieving Good University Governance. The results of this study indicate that there is a significant relationship either partially or simultaneously between the effectiveness of the internal control department and organizational commitment in achieving Good University Governance. Adding leader commitment as a mediating variable, this study wants to examine the indirect relationship of the role of the internal control unit to the achievement of good university governance and tests the direct relationship between variables as well. This research was conducted at the state religious higher education with PK BLU status in Indonesia, especially those in the form of a state Islamic University (UIN).

LITERATURE REVIEW

Role of Internal Control Department

The role of internal oversight carried out by SPI in state Islamic universities covers the entire process of internal inspection, review, evaluation, monitoring and other supervisory activities to provide adequate assurance that the activities have been carried out effectively and efficiently in accordance with established benchmarks (PMA No. 25 Year 2017). To see whether the role of the ISU is in line with what is expected, it can be seen from the application of audit standards in the implementation of duties and obligations

Internal audit standards are a norm that must be met in carrying out professional internal audit practices. Internal audit standards not only

emphasize the importance of the professional quality of internal auditors (standard attributes) but also how the considerations and decisions taken by internal auditors when conducting audits and reporting. Internal audit standards according to the International Standards of Professional Practice in Internal Audit (Revised 2016) consist of independence, competence, planning and inspection programs, implementation of audits, reports on audit results and follow-up monitoring

The role of an effective internal control department can assist the leader in making the right decisions and policies. Research conducted by Mintz (1972) released a theory which states that leaders will show better performance when supported by audits carried out by internal supervision and part of the audit role is to support management (Picket, 2000). Internal supervision is expected to play a role in supporting management, one of which is to help leaders by providing recommendations on the results of supervision, so that leaders remain focused and committed to achieving GUG.

H₁: The role of the internal control department has a positive effect on the leader commitment

Good University Governance

Good University Governance (GUG) is a derivative of the concept of Good Corporate Governance (GCG). GCG is one of the keys to a company's success in growing and making profits in the long run, while winning in the global business competition. University is a non-profit organization that does not aim to seek profit (profit oriented) but must still benefit from revenue.

UIN is a state religious higher education with PK BLU status, which means it has the authority to be self-supporting and develop its institutions well. As an organization engaged in educational services, the University has an obligation to employees, lecturers, students, the community and other stakeholders to provide the best services and facilities

The consistent and continuous implementation of good university governance can improve the quality of academic and non-academic services of a university so that it is

expected to contribute to a positive image, superior reputation, and high-quality competitiveness (Rosyid, Fakhрина and Huda, 2014)

The concept of good governance is built based on the concept of agency theory developed by Michael Johnson. The concept of agency theory views that company management is an agent for shareholders. Management often acts for its own interests without regard to the interests of stakeholders, so we need a good supervision system that can ensure management is managing entities with high levels of compliance (Purba, 2012).

The supervision needs to pay attention to the implementation of the following governance principles in managing the university (Wijatno, 2009):

- a. Transparency
- b. Accountability
- c. Responsibility
- d. Independency
- e. Fairness,

H₂ : The role of the internal control department has a positive effect on the achievement of Good University Governance in State Islamic Universities

Leader Commitment

Commitment according to the Great Dictionary of the Indonesian Language is an agreement or commitment to do something. Commitment is also defined as a condition where a person sits with the organization and the goals of the organization to maintain its existence in the organization (Robbins et.al, 2007). Based on this definition and related to this research, it can be concluded that the leadership commitment is the leadership's intention to achieve good university governance at the university, which is reflected through the activities of the leadership that supports the achievement of good university governance. Conceptually committed is characterized by three things (Setiawan and Mukzam, 2017):

1. There is a strong sense of trust and acceptance of the goals and values of the organization
2. There is a desire to do business seriously in order to achieve the interests of the organization

3. There is a strong desire to maintain membership in an organization.

Leaders have an important role in creating good governance. This is because a leader has an obligation in community development and has the authority to direct organizational activities in a structured direction towards achieving organizational goals (Joseph et.al, 2016).

Based on the explanation above and related to this research, it can be concluded that the leadership is a position where a person is expected to be an example and can protect all elements or parts of the organization to have the same commitment for the achievement of good university governance. Leadership commitment is measured by the efforts of the leadership in carrying out its main tasks, by directing, influencing and encouraging subordinates to achieve various University goals.

H₃ : The Leader commitment has a positive effect on achieving Good University Governance

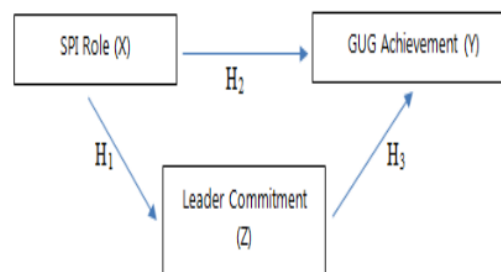


Figure 1. Theoretical Model

METHOD

Data Collection

Data collection was carried out using questionnaires and interviews. The questionnaire is a method of collecting data by giving a list of statements or written questions to respondents to be answered. Before the questionnaire was distributed, the researcher conducted the pilot test twice. The first pilot test was conducted to reduce misunderstanding of questions or biased responses and increase the number of respondents by

identifying content, format, terminology and ease of answering that needed to be corrected. The first pilot test was distributed to SPI employees in the environment of UIN RadenIntan Lampung, amounting to 6 people.

The second pilot test used a web-based survey instrument, Google form, to collect the required data. Respondents in the second pilot test are SPI employees and Accounting Lecturers in the environment of UIN RadenIntan Lampung. Total number of respondents was 15 employees. After the second pilot test, a revision was carried out. To increase the number of respondents, the researcher informs the respondents that their data will be kept confidential.

The questionnaire link was distributed to the PTKIN SPI group and contacted several employees directly to increase the number of respondents. The researcher received 64 responses, but four respondents came from state Islamic higher education with non-university form, so the number of respondents who could be used for analysis was 60 respondents (46%).

The next data collection method is interview. In this study, researchers used structured interviews to obtain important points from respondents on the problem to be studied. This study conducted in-depth interviews with the head of the SPI and the secretary of the SPI at UIN SyarifHidayatullah Jakarta and UIN Maulana Malik Ibrahim Malang to follow up on the findings of the questionnaire data processing.

Sampling

The populations in this study were all SPI employees in seventeen State Islamic Universities in Indonesia, totaling 131 employees. The sample in this study was divided into two based on its stages. The first stage was to obtain quantitative data using a questionnaire and the second stage was to obtain data qualitatively by conducting in-depth interviews with informants.

The sample in the first stage is a saturated sample in which all members of the populations are made as research samples, so the sample for this stage is 131 employees. In the second stage, the sample was determined using purposive sampling technique, which is a sampling technique with certain criteria. The criteria used for the second stage of sampling are PTKIN in the form of a university which received an award in 2018 as the BLU PTKN with the best financial management for the 2016-2017 fiscal year. Based on these criteria, the samples in this second stage are UIN Maulana Malik Ibrahim Malang, UIN RadenIntan Lampung, and UIN SyarifHidayatullah Jakarta.

Variable Measurement

Variables in the research are the Role of Internal Control Department as Independent variables, Achievement of Good University Governance as the dependent variable, and Leader Commitments as intervening or mediating variables. The measurement of these three variables as presented in Table 2.

Table 2. Operational Variables

Variables	Dimensions/Indicators	Measuring Scale	Instrument
Role of Internal Control Department	A. Independency (IND) 5 indicators B. Professional Proficiency (KPROF) 7 indicators C. Examination Program (PPEL) 5 indicators D. Program Implementation (PPRO) 6 indicators E. Audit Report Result (LHP)	Likert	Questionnaire

	5 indicators		
	F. Follow Up Monitoring (MTL)		
	3 indicators		
Leader Commitment	13 indicators	Likert	Questionnaire
Achievement of Good University Governance	A. Transparency (TRANS) 8 indicators B. Fairness (FAIR) 5 indicators C. Responsibility (RESP) 6 indicators D. Accountability (ACCT) 17 indicators E. Independency (INDP) 5 indicators	Likert	Questionnaire

The first stage of measuring variables was done by conducting a factor analysis of the leader's commitment variables to identify factors or dimensions. The results of the factor analysis identify three dimensions or factors for the leader commitment variable which are divided based on the location of the highest factor value of each indicator. Factor 1 consists of nine indicators which are then given a code KOM, factor 2 consists of 2 indicators which are subsequently coded PIM, and factor 3 consists of 2 indicators coded GOOD, as presented in the table below.

Table 3. Factor Analysis

Indicators	Factors		
	1	2	3
Leader conveyed the vision and mission of university	0.349	0.758*	0.316
Leader socialize the GUG to the employees	0.819*	-0.263	-0.341
The Leader ensures that employee's work is carried out according to Procedures	0.859*	-0.305	-0.379
Leader ensures the achievement of GUG by promoting effective and efficient	0.958*	0.197	-0.154
The Leader provides sanctions if the employee works outside the procedures	0.879*	-0.356	0.071
The leader gives an award on the basis of achieving employee performance	0.346	-0.754	0.484*
The leader emphasizes the participation of employees in achieving GUG	0.458	-0.607	0.566*
The leader determines the performance that must be	0.311	0.831*	0.377

achieved by employees

Leader provides deadlines for carrying out tasks and reporting activities	0.894*	0.222	0.013
The leader gives work responsibilities in accordance with the job analysis	0.914*	-0.163	0.021
The leader provides an opportunity to express opinion	0.968*	0.211	0.073
Leader shows behavior that reflects GUG	0.954*	0.168	-0.145
The leader manages the university and sets policies referring to the achievement of the GUG	0.968*	0.211	0.073

Source: SPSS Output, 2019

Note: (*) The highest value of factor analysis test for each indicator

After the results of the factor analysis are obtained, the research model becomes like in Figure 2. Next, the testing of variable will be seen from the dimensions of the variable. The internal control department role variable is represented by the dimension code IND, KPROF, PPRO, PPEL, LHP and MTL. The leadership commitment variable is represented by the GOOD, KOM, and PIM codes, while the good university governance achievement variable is represented by the dimensions of the TRANS, ACCT, RESP, INDP, and FAIR codes

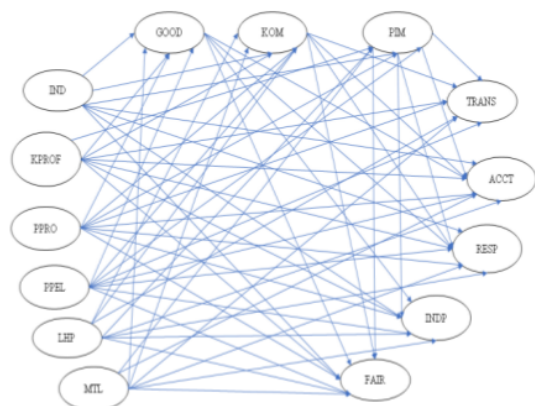


Figure 2. Research Model

Data Analysis

Data analysis was carried out by combining quantitative and qualitative approaches (mixed

method). Qualitative data is used to help explain quantitative research data. Quantitative testing used the PLS (Partial Least Square) technique with the application of SmartPLS 2. The PLS technique consists of a measurement model (outer model) that determines the relationship between the variables and indicators that make it up and the structural model (inner model) that identifies the relationships between constructs or variables (Chenhall, 2005). Next, a sobel test was performed to determine the strength of the indirect effect of the independent variables on the dependent variable through mediating variables. Then, to see whether the leader commitment was in full mediation or partial mediation the Baron and Kenny procedures were applied.

After obtaining the findings from the results of quantitative data processing, an analysis was carried out with a qualitative approach in order to obtain a more comprehensive, valid, reliable, and objective interpretation of research results

RESULT

Demographic Information

Respondents who participated in this study included all positions in the SPI from the head of the SPI, the Secretary of the SPI and members of the SPI. SPI employees who become respondents have a working period at SPI from 3 months to a maximum of 8 years. Most SPI employees have educational background in accounting (41.7%);

40% of them have an economic education background, including economics and management; the rest is non-economic at 18.3%, which consists of administrative education,

religion, law, information technology and psychology. Demographic information of respondents is presented in Table 4.

Table 4. Demographic Information about Respondents

Characteristics		Frequency	%
Length of work	0-2 years	29	48.3%
	>2 - 5 years	25	41.7%
	>5 - 8 years	6	10.0%
Position	Head of SPI	6	10.0%
	Secretary of SPI	6	10.0%
	Member of SPI	48	80.0%
Educational Background	Accounting	25	41.7%
	Economic	24	40.0%
	non-economic	11	18.3%

Measurement Model (Outer Model)

Statistics from the PLS measurement model are used to test the relationship between indicators (exogenous) and their latent variables. Firstly, the researcher examines the average variance extracted (AVE) statistics for each variable. The test results show that there is an AVE value of less than 0.5, namely IND (role of SPI) of 0.2468. Judging from the outer loading value it is seen that the small AVE value is caused by several IND indicators namely IND2, IND3, and IND5 with outer loading values of -0.0974, -0.2044, and -0.0624, respectively. The low value of the outer

loading indicates the indicator is not able to explain the variables that are formed, even causes bias (Chin, 1998). Therefore, IND2, IND3 and IND5 are removed and not used in further analysis. After repeated testing of the PLS measurement model by removing the IND2, IND3 and IND5 indicators, the AVE value for all variables of 0.5 and above is obtained, which means it shows adequate convergent validity (Chin, 1998). The final AVE calculations are shown in Table 5.

Table 5. A Measurement Model Test: Convergent Validity, Discriminant Validity, Reliability and R²

Indicators	Convergent Validity	Discriminant Validity (Cross Loading)	Reliability		R2
	AVE		Composite Reliability	Cronbachs Alpha	
Leader Commitment					
KOM	0.841	0.92	0.979	0.98	0.569
PIM	0.887	0.94	0.940	0.87	0.460
GOOD	0.907	0.95	0.951	0.90	0.858
Achievement of GUG					
TRANS	0.589	0.74	0.914	0.88	0.992
ACCT	0.555	0.71	0.950	0.94	0.908
FAIR	0.557	0.7	0.842	0.79	0.682
RESP	0.783	0.88	0.955	0.94	0.779

INDP 0.684 0.82 0.915 0.88 0.967

Source: SmartPLS Report, 2019

Discriminant validity is determined using cross loading calculations. This test examines whether all variables have the highest correlation on themselves compared to correlations on other variables. The value of cross loading for all variables obtained from discriminant validity test is 0.7 or more. Therefore, the discriminant validity requirements in this study are met.

The reliability of each variable is measured using composite reliability (CR) and Cronbach's alpha. As presented in Table 5, the composite reliability and cronbach's alpha values for each variable are above 0.5, which means that the reliability requirements are met. Overall, the results of the PLS measurement model test indicate that the measurement model is valid and reliable.

Structural Model (Inner Model)

Table 6. Structural Model Test: Path Coefficient

Independent Variable	Dependent Variable							
	GOOD	KOM	PIM	ACCT	FAIR	RESP	INDP	TRANS
Leader Commitment								
GOOD				0.755	0.389	1.075	0.804	0.031**
KOM				0.567	-0.124	0.751	0.015**	0.48
PIM				-0.367	0.065*	-0.135	0.111	-0.013**
Role of SPI								
IND	-0.456	-0.251	0.238	0.572	0.373	0.782	-0.119	-0.005**
KPROF	0.189	0.107	0.196	0.141	0.601	-0.264	0.317	0.195
PROP	-1.214	0.109	1.164	0.527	-0.104	0.985	0.32	-0.362
PELP	2.575	0.284	-2.074	-1.375	0.318	-2.521	-0.211	1.01
LHP	0.128	0.429	-0.064*	-0.139	-0.504	0.062*	-0.069*	-0.096*
MTL	-0.958	0.133	0.996	0.451	-0.172	0.659	0.204	-0.25

Source: SmartPLS Report, 2019

Notes: (*) path coefficient less than 0.1

(**) path coefficient less than 0.05

A strong relationship between constructs occurs if the path coefficient is more than 0.100. Furthermore, the path coefficient is considered significant if the relationship between latent variables is at the level of 0.05 (Urbach and Ahlemann, 2010). The table above shows that most constructs have a significant relationship

a) Test of Structural Model

Structural model tests are performed using PLS. PLS based on variance is therefore not affected by normality assumptions (Chin, 1998). The purpose of using PLS is to make predictions. The prediction in question is the prediction of relationships between constructs measured using R^2 (Chin, 1998). R^2 values can be accepted if above 0.1 (Camison and Lopez, 2010). Based on Table 5, the R^2 value of the endogenous construct is higher than the minimum value required.

Furthermore, the structural model is tested using PLS with the bootstrapping method or random multiplication to test the structural model and produce a standard β which is used as the path coefficient. Path coefficient (β) is used to ensure the strength of the relationship between constructs.

with path coefficient values above 0.05, and even have a strong relationship between constructs marked with a path coefficient value of more than 0.1, except for some constructs that have a path coefficient value of less than 0.1 which means that between constructs does not have a strong relationship. There is also less than 0.05 which

means that the relationship between constructs is not significant.

Based on data from PLS results, the following are the relationship between constructs that have insignificant relationships or path coefficient values less than 0.05:

- GOOD dimension (Leader Commitment) to the TRANS dimension (Achieving GUG) with a coefficient value of 0.031
- KOM dimension (Leader Commitment) to INDP dimension (Achievement of GUG) with a coefficient value of 0.015
- PIM dimension (Leader Commitment) to TRANS dimension (Achieving GUG) with a coefficient value of 0.013
- IND dimension (Role of SPI) to TRANS dimension (Achievement of GUG) with a coefficient value of 0.005

While the relationship between the following independent and dependent variables shows a significant relationship, which is the path coefficient above 0.05, but the relationship between the two variables is not strong. The path coefficient is less than 0.1:

- PIM dimension (Leader Commitment) to FAIR dimension (Achievement of GUG) with coefficient value of 0.065
- LHP dimension (Role of SPI) to PIM dimension (Leader Commitment) with a coefficient value of 0.064
- LHP dimension (Role of SPI) to RESP dimension (Achieving GUG) with a coefficient value of 0.062
- LHP dimension (Role of SPI) to INDP dimension (Achievement of GUG) with a coefficient value of 0.069, and

- LHP dimension (Role of SPI) to TRANS dimension (Achieving GUG) with a coefficient value of 0.096.

b) Test of Hypotheses

H₁ examines the relationship between the role of the internal control unit and the leadership's commitment. Table 7 shows the IND dimension having a negative relationship with the GOOD dimension ($\beta = -0.456$, $t = 3.405$). The KPROF dimension has a significant relationship with the GOOD dimension ($\beta = 0.189$, $t = 1.793$) at the 10% level. The PPRO dimension has a negative relationship with the GOOD dimension ($\beta = -1.214$, $t = 5.727$) but has a positive relationship with the PIM dimension ($\beta = 1.164$, $t = 5.229$). The PPEL dimension has a strong relationship to the GOOD dimension ($\beta = 2.575$, $t = 9.2017$) but has a negative relationship with the PIM dimension ($\beta = -2.074$, $t = 4.481$). The MTL dimension has a negative relationship with the GOOD dimension ($\beta = -0.958$, $t = 6.231$) but has a positive relationship with the PIM dimension ($\beta = 0.996$, $t = 2.568$). Based on the above findings it can be concluded that H₁ is partially supported.

H₂ examines the relationship between the role of the internal control department and the achievement of good university governance. The first results show a significant relationship between the role of the internal control department and the achievement of good university governance supported by the relationship between the KPROF dimension and the INDP dimension ($\beta = 0.317$, $t = 2.457$) and the relationship with the TRANS dimension ($\beta = 0.195$, $t = 2.701$) both of which show a positive relationship. Thus, H₂ was stated to be partially supported.

Table 7. Structural Model Test: t-statistics

Independent Variable	Dependent Variable							
	GOOD	KOM	PIM	ACCT	FAIR	RESP	INDP	TRANS
Role of SPI								
IND	3,405*	0.973	1,172	0.582	0.239	0.622	0.294	0.021
KPROF	1,793**	0.468	0.986	0.542	1,256	0.707	2,457*	2,701*
PPRO	5,727*	0.456	5,229*	0.203	0.025	0.295	0.302	0.617
PPEL	9,207*	0.946	4,481*	0.287	0.041	0.407	0.106	0.923
LHP	0.879	1,209	0.211	0.178	0.430	0.062	0.227	0.478
MTL	6,231*	0.617	2,568*	0.230	0.055	0.262	0.251	0.544
Leader Commitment								

GOOD	0.633	0.197	0.699	1,676**	0.112
KOM	2,078*	0.262	2,128*	0.126	6,210*
PIM	0.474	0.056	0.140	0.354	0.073

Source: SmartPLS Report, 2019

Notes: (*) Significant at 5%; (**) Significant at 10%

H₃ states that there is a positive relationship between the leadership commitment and the achievement of good university governance. The table above shows that the GOOD dimension has a positive relationship with the INDP dimension ($\beta = 0.804$, $t = 1.676$). Another dimension that shows the relationship that supports the hypothesis is the relationship between the KOM dimension and the ACCT dimension ($\beta = 0.567$, $t = 2.078$) and with the TRANS dimension ($\beta = 0.48$, $t = 6.210$). Also, the relationship between the dimensions of KOM with the RESP dimension shows a positive relationship and it has a significant t value ($\beta = 0.751$, $t = 2,128$). So, it was concluded that H₃ is partially supported.

c) Mediation Test

By looking at the correlation between the three research variables, Sobel test result obtained t value of 8.116. This proves that the internal control department role has an indirect effect on the achievement of good university governance through the leader commitment.

¹ The path coefficient of the direct effect of the internal control department role on the achievement of good university governance without the leader commitment as a mediating variable is 0.7858 and significant at the level of 1% that is equal to 43.155. However, when the effect is mediated by the leader commitment, the path coefficient is reduced to 0.284 and remains significant with a t-statistic of 4.326. This explains that the leader commitment partially mediates the indirect effect of the internal control department on the achievement of good university governance. This is consistent with the opinion of Baron and Kenny (1986) who explained that partial mediation occurs when significant direct effects remain significant when controlled by mediation variables.

DISCUSSION

¹ The main objective of this research is to figure out the effect of the internal control department role in improving the achievement of good university governance through the leader commitment. The purpose of this study was inspired by Bety, et.al's (2017) research that examines the effect of the internal control department role and organizational commitment to achieving good university governance.

This research then focuses the impact of leader commitment on the correlation between the internal control department role and the achievement of good university governance. In an organization a good commitment must start from the top management of the organization, because the core of management is leadership (Jaya, 2017). Leadership is related to human relations, so how a management is carried out is very dependent on the leader.

The current leader of the organization, both the private sector and the government, is demanded to be able to carry out the organization with good governance. Governance in government organizations in particular is very much a concern of the community given the existence of old patterns in government which are considered to be no longer appropriate (Bety, 2017), for example the rise of corruption, collusion and nepotism in government circles and government employees who have a predicate as an unprofessional employee from the community. State Islamic universities as one of the government institutions in the field of education must be able to carry out their activities in accordance with the principles of university governance (good university governance)

According to Jaya (2017), the internal control department must take the role to help top leaders at the university conduct oversight of management performance by working in accordance with existing inspection standards so as to ensure that management is carried out in accordance with the principles of good university governance.

This study examines not only the relationship between variables but also examines the relationship between the dimensions of each variable so that several findings are obtained. These findings are then divided into two groups. The first group is related to the relationship between exogenous (indicators) to their latent variables. The second group is the relationships between latent variables.

The findings in the first group are related to indicators of the independence dimension of the internal control department role variable. There are three indicators that must be eliminated because they contribute to the small AVE value of the independent dimension, including the organizational structure, tasks, authority and responsibilities, and employee rotation. Based on the results of our discussions with the head of the SPI and the secretary of the SPI UIN SyarifHidayatullah Jakarta and UIN Maulana Malik Ibrahim, the three indicators do not support the formation of the independence of the SPI because the independence of the SPI should begin with the character of the SPI leader. First, SPI leaders must maintain their independence personally, so then it will be followed by the independence of the department. In addition, SPI must be able to position itself as a deterrent and have a commitment to invite stakeholders to obey the rules.

The second group concerns the relationship between latent variables. The first finding relates to the relationship between the role of the internal control unit and the leader commitment. Statistical results show that the audit report (LHP) which is a dimension of the internal control department apparently has no effect on the leader commitment. The results of discussions with the speakers concluded that to be able to increase the commitment of the leadership, the audit report must be communicated to the leader and periodically reminded the leader of the results of audits that have been reported, so that the leader has a commitment to complete the SPI's findings and make improvements.

The second finding of the relationship between latent variables is related to the PIM dimension of the leader commitment variable which has insignificant relationship with all dimensions of the achievement of good university

governance variable. The indicators of the PIM dimension are about delivering the vision and mission by the leader and determining the performance that must be achieved by employees. Some points obtained from the results of discussions with respondents related to this finding are:

- a. The culture has not changed from the ordinary to BLU status
- b. Understanding or knowledge of the leader about BLU management must be improved, because the leader may be committed to achieving GUG but the leader does not yet have an adequate understanding of the BLU concept. So, PK-BLU only seemed related to BLU money and did not try to improve management both in terms of services and facilities.
- c. Performance evaluation is still seen from the absorption of the budget not seen from the achievements or programs that have been implemented

CONCLUSION

This study provides an understanding that not all dimensions of latent variables have an effect on other latent variables, so the results of this study can be used as a reference in which a leader must make improvements so as to increase the role of internal control department, leader commitment and achievement of good university governance. The results of this study also show that leader commitment can mediate the relationship between the internal control department role and the achievement of good university governance.

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